

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2003/04 COMPARED TO 2004/05**  
FOR INFORMATION PURPOSES ONLY

**22-0011-000 SO SIOUX CITY COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,828.9280	3,822.3906	(6.5373)
Limited English Proficiency Factor	631.74 157.9343	715.02 178.7552	83.28 20.8209
Free Lunch/Poverty Factor	917.92 103.7585	1,004.04 125.3506	86.12 21.5921
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,090.6207	4,126.4965	35.8758
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	21,502,765.70	22,063,610.05	560,844.35
Transportation Allowance	138,174.40	211,775.95	73,601.55
Special Receipts Allowance	2,009,066.26	2,004,340.30	(4,725.95)
Total System Formula Needs	23,650,006.36	24,279,726.31	629,719.95
Temporary Aid Adjustment Factor	(295,625.08)	(303,496.58)	(7,871.50)
Modified System Formula Needs	23,354,381.28	23,976,229.73	621,848.45
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	591,372,012	658,553,299	67,181,287
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,618,034.11	6,256,256.34	638,222.23
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,587.47	27,004.43	15,416.96
Other Actual Receipts	3,909,413.58	3,925,755.35	16,341.77
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,539,035.16	10,209,016.12	669,980.96
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	13,815,346.12	13,767,213.61	(48,132.51)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,587.47	27,004.43	15,416.96
Lop Off	(325,432.51)	0.00	325,432.51
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	13,501,501.08	13,794,218.04	292,716.96
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	44,704.49	(30,290.61)	(74,995.11)
Total System State Aid	13,546,205.57	13,763,927.43	217,721.85

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**22-0031-000 HOMER COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	462.4397	462.8642	0.4245
Limited English Proficiency Factor	2.00 0.4992	1.32 0.3289	(0.68) (0.1702)
Free Lunch/Poverty Factor	74.58 5.2116	48.63 1.8714	(25.95) (3.3403)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	468.1504	465.0645	(3.0860)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,460,880.65	2,486,613.36	25,732.71
Transportation Allowance	86,433.46	90,653.76	4,220.30
Special Receipts Allowance	212,610.13	215,574.01	2,963.88
Total System Formula Needs	2,759,924.24	2,792,841.12	32,916.89
Temporary Aid Adjustment Factor	(34,499.05)	(34,910.51)	(411.46)
Modified System Formula Needs	2,725,425.18	2,757,930.61	32,505.43
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	147,422,946	149,260,233	1,837,287
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,400,517.99	1,417,972.21	17,454.23
Net Option Funding	304,819.36	219,394.43	(85,424.93)
Allocated Income Tax Funds	32,369.21	27,994.77	(4,374.44)
Other Actual Receipts	454,575.37	457,253.70	2,678.33
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,192,281.93	2,122,615.11	(69,666.82)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	533,143.26	635,315.50	102,172.24
Net Option Funding	304,819.36	219,394.43	(85,424.93)
Allocated Income Tax Funds	32,369.21	27,994.77	(4,374.44)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	870,331.83	882,704.70	12,372.87
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(28,539.36)	511.46	29,050.82
Total System State Aid	841,792.47	883,216.16	41,423.69

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**23-0002-000 CHADRON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,085.1048	1,080.8598	(4.2450)
Limited English Proficiency Factor	1.00 0.2500	2.00 0.5000	1.00 0.2500
Free Lunch/Poverty Factor	249.00 26.2753	225.03 20.9099	(23.97) (5.3654)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,111.6300	1,102.2697	(9.3603)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	7,066,965.45	7,165,938.68	98,973.23
Transportation Allowance	19,744.82	29,613.96	9,869.14
Special Receipts Allowance	453,411.49	435,032.19	(18,379.30)
Total System Formula Needs	7,540,121.75	7,630,584.83	90,463.08
Temporary Aid Adjustment Factor	(94,251.52)	(95,382.31)	(1,130.79)
Modified System Formula Needs	7,445,870.23	7,535,202.52	89,332.29
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	241,743,743	248,350,344	6,606,601
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,296,565.56	2,359,328.27	62,762.71
Net Option Funding	135,653.49	219,932.64	84,279.15
Allocated Income Tax Funds	144,276.09	131,124.66	(13,151.42)
Other Actual Receipts	1,120,509.60	1,102,671.33	(17,838.26)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,697,004.74	3,813,056.91	116,052.17
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,748,865.49	3,722,145.61	(26,719.89)
Net Option Funding	135,653.49	219,932.64	84,279.15
Allocated Income Tax Funds	144,276.09	131,124.66	(13,151.42)
Lop Off	(209,079.54)	0.00	209,079.54
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,819,715.53	4,073,202.92	253,487.38
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	80,427.32	(11,901.39)	(92,328.71)
Total System State Aid	3,900,142.85	4,061,301.52	161,158.67

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**23-0071-000 CRAWFORD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	333.8219	319.4132	(14.4088)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	133.00 24.5705	118.00 20.7290	(15.00) (3.8414)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	358.3924	340.1422	(18.2502)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,278,407.95	2,211,290.22	(67,117.73)
Transportation Allowance	7,008.80	6,266.68	(742.12)
Special Receipts Allowance	226,005.50	191,650.07	(34,355.44)
Total System Formula Needs	2,511,422.25	2,409,206.96	(102,215.29)
Temporary Aid Adjustment Factor	(31,392.78)	(30,115.09)	1,277.69
Modified System Formula Needs	2,480,029.48	2,379,091.88	(100,937.60)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	105,251,200	98,352,657	(6,898,543)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	999,886.40	934,350.24	(65,536.16)
Net Option Funding	48,720.09	84,974.24	36,254.15
Allocated Income Tax Funds	31,208.12	28,943.96	(2,264.16)
Other Actual Receipts	468,427.98	427,711.47	(40,716.51)
Minimum Levy Adjustment	52,520.35	0.00	(52,520.35)
Total System Formula Resources	1,600,762.94	1,475,979.90	(124,783.03)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	879,266.54	903,111.97	23,845.43
Net Option Funding	48,720.09	84,974.24	36,254.15
Allocated Income Tax Funds	31,208.12	28,943.96	(2,264.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	959,194.75	1,017,030.16	57,835.42
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(2,333.63)	31,053.13	33,386.76
Total System State Aid	956,861.12	1,048,083.29	91,222.18

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**24-0001-000 LEXINGTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,020.5731	3,099.9846	79.4115
Limited English Proficiency Factor	713.00 178.2500	625.00 156.2500	(88.00) (22.0000)
Free Lunch/Poverty Factor	1,142.49 203.5465	1,153.00 203.0374	10.51 (0.5091)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,402.3696	3,459.2720	56.9024
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	17,884,903.56	18,496,084.89	611,181.33
Transportation Allowance	60,942.99	38,707.30	(22,235.69)
Special Receipts Allowance	848,038.86	820,393.27	(27,645.59)
Total System Formula Needs	18,793,885.40	19,355,185.46	561,300.06
Temporary Aid Adjustment Factor	(234,923.57)	(241,939.82)	(7,016.25)
Modified System Formula Needs	18,558,961.83	19,113,245.65	554,283.81
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	488,646,359	502,581,193	13,934,834
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,642,140.41	4,774,521.33	132,380.92
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	85,169.53	114,512.65	29,343.12
Other Actual Receipts	2,189,543.48	2,255,727.38	66,183.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,916,853.42	7,144,761.36	227,907.94
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	11,642,108.41	11,968,484.29	326,375.87
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	85,169.53	114,512.65	29,343.12
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	11,727,277.94	12,082,996.93	355,718.99
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	171,372.34	(10,198.30)	(181,570.64)
Total System State Aid	11,898,650.28	12,072,798.64	174,148.35

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**24-0004-000 OVERTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	365.0060	336.0955	(28.9105)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	87.26 10.1697	87.18 11.1619	(0.08) 0.9922
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	375.1757	347.2574	(27.9183)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,972,149.37	1,856,720.70	(115,428.67)
Transportation Allowance	99,067.68	79,583.66	(19,484.02)
Special Receipts Allowance	100,158.65	112,574.31	12,415.66
Total System Formula Needs	2,171,375.70	2,048,878.67	(122,497.03)
Temporary Aid Adjustment Factor	(27,142.20)	(25,610.98)	1,531.21
Modified System Formula Needs	2,144,233.51	2,023,267.69	(120,965.82)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	119,063,938	123,545,929	4,481,991
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,131,107.41	1,173,686.33	42,578.91
Net Option Funding	232,900.10	265,945.61	33,045.51
Allocated Income Tax Funds	26,419.95	21,818.98	(4,600.97)
Other Actual Receipts	271,634.85	286,439.62	14,804.77
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,662,062.30	1,747,890.54	85,828.23
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	482,171.20	275,377.15	(206,794.05)
Net Option Funding	232,900.10	265,945.61	33,045.51
Allocated Income Tax Funds	26,419.95	21,818.98	(4,600.97)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	6,697.58	6,697.58
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	741,491.25	569,839.32	(171,651.93)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,893.96)	(47,915.02)	(43,021.06)
Total System State Aid	736,597.28	521,924.30	(214,672.99)

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**24-0011-000 COZAD CITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,130.2236	1,133.6415	3.4179
Limited English Proficiency Factor	55.00 13.7500	42.00 10.5000	(13.00) (3.2500)
Free Lunch/Poverty Factor	272.26 30.9375	241.53 23.6854	(30.74) (7.2521)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,174.9111	1,167.8269	(7.0842)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	6,176,040.11	6,244,153.37	68,113.26
Transportation Allowance	13,323.73	16,299.59	2,975.86
Special Receipts Allowance	503,013.61	547,600.84	44,587.23
Total System Formula Needs	6,692,377.45	6,808,053.80	115,676.35
Temporary Aid Adjustment Factor	(83,654.72)	(85,100.67)	(1,445.95)
Modified System Formula Needs	6,608,722.73	6,722,953.13	114,230.40
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	352,244,967	368,209,352	15,964,385
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,346,327.19	3,497,988.84	151,661.66
Net Option Funding	272,648.83	373,524.46	100,875.62
Allocated Income Tax Funds	138,679.66	121,596.48	(17,083.18)
Other Actual Receipts	1,105,224.89	1,167,130.25	61,905.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,862,880.57	5,160,240.03	297,359.46
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,745,842.16	1,562,713.10	(183,129.06)
Net Option Funding	272,648.83	373,524.46	100,875.62
Allocated Income Tax Funds	138,679.66	121,596.48	(17,083.18)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,157,170.65	2,057,834.03	(99,336.62)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	37,493.97	56,097.66	18,603.69
Total System State Aid	2,194,664.62	2,113,931.69	(80,732.93)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2003/04 COMPARED TO 2004/05**  
FOR INFORMATION PURPOSES ONLY

**24-0020-000 GOTHENBURG PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	931.8170	964.4613	32.6443
Limited English Proficiency Factor	14.00 3.5000	13.00 3.2500	(1.00) (0.2500)
Free Lunch/Poverty Factor	191.00 17.0562	213.41 21.5892	22.41 4.5330
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	952.3732	989.3005	36.9273
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	5,006,246.86	5,289,605.85	283,358.99
Transportation Allowance	49,154.86	39,921.98	(9,232.88)
Special Receipts Allowance	260,306.93	261,880.53	1,573.60
Total System Formula Needs	5,315,708.65	5,591,408.36	275,699.71
Temporary Aid Adjustment Factor	(66,446.36)	(69,892.60)	(3,446.25)
Modified System Formula Needs	5,249,262.29	5,521,515.76	272,253.47
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	323,217,488	334,220,809	11,003,321
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,070,566.14	3,175,097.69	104,531.55
Net Option Funding	56,159.98	23,625.99	(32,533.99)
Allocated Income Tax Funds	95,297.84	82,039.19	(13,258.64)
Other Actual Receipts	765,493.37	737,861.43	(27,631.94)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,987,517.32	4,018,624.30	31,106.97
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,261,744.97	1,502,891.46	241,146.49
Net Option Funding	56,159.98	23,625.99	(32,533.99)
Allocated Income Tax Funds	95,297.84	82,039.19	(13,258.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,413,202.78	1,608,556.64	195,353.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,472.71	25,218.37	2,745.66
Total System State Aid	1,435,675.49	1,633,775.01	198,099.52

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**24-0101-000 SUMNER-EDDYVILLE-MILLER SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	246.2321	221.3311	(24.9010)
Limited English Proficiency Factor	14.00 3.5000	7.00 1.7500	(7.00) (1.7500)
Free Lunch/Poverty Factor	81.88 13.4028	79.44 13.9237	(2.45) 0.5209
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	263.1349	237.0048	(26.1301)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,672,827.36	1,540,786.19	(132,041.17)
Transportation Allowance	85,157.61	85,842.92	685.31
Special Receipts Allowance	57,360.82	72,643.95	15,283.14
Total System Formula Needs	1,815,345.79	1,699,273.06	(116,072.72)
Temporary Aid Adjustment Factor	(22,691.82)	(21,240.91)	1,450.91
Modified System Formula Needs	1,792,653.96	1,678,032.15	(114,621.81)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	115,496,111	118,744,621	3,248,510
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,097,213.05	1,128,073.90	30,860.85
Net Option Funding	46,139.81	35,821.63	(10,318.18)
Allocated Income Tax Funds	16,598.06	12,687.64	(3,910.43)
Other Actual Receipts	188,769.24	194,456.31	5,687.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,348,720.16	1,371,039.48	22,319.32
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	443,933.80	306,992.67	(136,941.13)
Net Option Funding	46,139.81	35,821.63	(10,318.18)
Allocated Income Tax Funds	16,598.06	12,687.64	(3,910.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	4,566.99	4,566.99
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	506,671.67	360,068.93	(146,602.74)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(36,011.03)	(34,597.42)	1,413.61
Total System State Aid	470,660.64	325,471.51	(145,189.13)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**25-0001-000 CHAPPELL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	266.0147	261.8700	(4.1447)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 7.0102	68.00 8.7568	6.00 1.7466
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	273.0248	270.6267	(2.3981)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,735,700.71	1,759,364.92	23,664.21
Transportation Allowance	21,497.89	23,617.96	2,120.07
Special Receipts Allowance	81,725.00	93,905.00	12,180.00
Total System Formula Needs	1,838,923.60	1,876,887.88	37,964.28
Temporary Aid Adjustment Factor	(22,986.55)	(23,461.10)	(474.55)
Modified System Formula Needs	1,815,937.06	1,853,426.79	37,489.73
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	116,794,587	119,698,058	2,903,471
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,109,548.58	1,137,131.55	27,582.97
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,680.07	4,891.01	(5,789.06)
Other Actual Receipts	285,684.85	325,051.75	39,366.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,405,913.50	1,467,074.32	61,160.82
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	410,023.56	386,352.47	(23,671.09)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,680.07	4,891.01	(5,789.06)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	420,703.63	391,243.48	(29,460.15)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(56,835.62)	(14,925.81)	41,909.82
Total System State Aid	363,868.01	376,317.68	12,449.67

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**25-0095-000 SOUTH PLATTE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	224.2924	193.4434	(30.8490)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 7.2043	57.00 8.4100	0.00 1.2057
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	231.4967	201.8534	(29.6433)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,471,694.04	1,312,264.51	(159,429.53)
Transportation Allowance	20,323.20	23,947.90	3,624.70
Special Receipts Allowance	128,281.00	97,892.00	(30,389.00)
Total System Formula Needs	1,620,298.24	1,434,104.41	(186,193.83)
Temporary Aid Adjustment Factor	(20,253.73)	(17,926.31)	2,327.42
Modified System Formula Needs	1,600,044.51	1,416,178.10	(183,866.41)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	153,317,777	162,555,683	9,237,906
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,456,518.88	1,544,278.99	87,760.11
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,241.43	5,516.79	(2,724.64)
Other Actual Receipts	320,427.47	304,080.12	(16,347.35)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,785,187.78	1,853,875.90	68,688.12
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,241.43	5,516.79	(2,724.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,241.43	5,516.79	(2,724.64)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(27,560.33)	(30,351.27)	(2,790.94)
Prior Year State Aid Correction	(11,032.37)	(649.24)	10,383.13
Total System State Aid	(30,351.27)	(25,483.72)	4,867.55

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**26-0001-000 PONCA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION		2004/05 STATE AID CERTIFICATION		DIFFERENCE	
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		520.9855		493.8847		(27.1008)
Limited English Proficiency Factor	1.27	0.3166	1.66	0.4159	0.40	0.0993
Free Lunch/Poverty Factor	84.50	5.9774	54.33	2.2529	(30.17)	(3.7245)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		527.2795		496.5535		(30.7260)
Cost Group Cost		5,256.6022		5,346.8143		90.2121
Subtotal		2,771,698.47		2,654,979.10		(116,719.37)
Transportation Allowance		78,865.00		98,694.72		19,829.72
Special Receipts Allowance		140,059.01		159,290.44		19,231.43
Total System Formula Needs		2,990,622.48		2,912,964.26		(77,658.22)
Temporary Aid Adjustment Factor		(37,382.78)		(36,412.05)		970.73
Modified System Formula Needs		2,953,239.70		2,876,552.21		(76,687.49)
<b>SYSTEM FORMULA RESOURCES</b>						
System Adjusted Valuation		123,762,316		134,961,558		11,199,242
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		1,175,742.00		1,282,134.80		106,392.80
Net Option Funding		176,640.56		103,045.50		(73,595.07)
Allocated Income Tax Funds		37,304.37		34,517.28		(2,787.09)
Other Actual Receipts		336,130.86		403,469.55		67,338.68
Minimum Levy Adjustment		51,361.36		0.00		(51,361.36)
Total System Formula Resources		1,777,179.16		1,823,167.12		45,987.96
<b>SYSTEM STATE AID CALCULATED</b>						
Equalization Aid Due System		1,176,060.54		1,053,385.09		(122,675.45)
Net Option Funding		176,640.56		103,045.50		(73,595.07)
Allocated Income Tax Funds		37,304.37		34,517.28		(2,787.09)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,390,005.47		1,190,947.86		(199,057.61)
<b>SYSTEM STATE AID PAID</b>						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(2,632.10)		(8,639.72)		(6,007.62)
Total System State Aid		1,387,373.38		1,182,308.15		(205,065.23)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**26-0024-000 NEWCASTLE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	210.2041	200.3221	(9.8820)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	41.00 3.7329	22.00 0.9379	(19.00) (2.7950)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	213.9370	201.2600	(12.6770)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,124,581.72	1,076,099.95	(48,481.77)
Transportation Allowance	41,297.56	30,240.00	(11,057.56)
Special Receipts Allowance	60,795.00	72,552.70	11,757.70
Total System Formula Needs	1,226,674.28	1,178,892.65	(47,781.63)
Temporary Aid Adjustment Factor	(15,333.43)	(14,736.16)	597.27
Modified System Formula Needs	1,211,340.85	1,164,156.49	(47,184.36)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	63,851,040	74,797,501	10,946,461
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	606,584.88	710,576.26	103,991.38
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,078.60	3,510.76	(7,567.84)
Other Actual Receipts	167,679.69	190,087.04	22,407.35
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	785,343.17	904,174.06	118,830.89
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	425,997.68	259,982.43	(166,015.24)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,078.60	3,510.76	(7,567.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	437,076.28	263,493.19	(173,583.09)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,741.45)	(7,943.05)	(2,201.60)
Total System State Aid	431,334.83	255,550.14	(175,784.69)

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FOR INFORMATION PURPOSES ONLY

**26-0070-000 ALLEN CONSOLIDATED SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	237.2595	235.3137	(1.9458)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 4.8559	52.00 5.3362	2.00 0.4804
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	242.1153	240.6499	(1.4654)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,272,704.04	1,286,710.33	14,006.29
Transportation Allowance	48,612.16	58,917.60	10,305.44
Special Receipts Allowance	64,416.00	64,497.00	81.00
Total System Formula Needs	1,385,732.20	1,410,124.93	24,392.73
Temporary Aid Adjustment Factor	(17,321.65)	(17,626.56)	(304.91)
Modified System Formula Needs	1,368,410.55	1,392,498.36	24,087.82
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	77,885,661	86,005,721	8,120,060
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	739,913.78	817,054.35	77,140.57
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	176,258.00	193,501.00	17,243.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	916,171.78	1,010,555.35	94,383.57
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	452,238.77	381,943.01	(70,295.75)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	452,238.77	381,943.01	(70,295.75)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(60,429.75)	21,598.48	82,028.23
Total System State Aid	391,809.02	403,541.50	11,732.48

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2003/04 COMPARED TO 2004/05**  
FOR INFORMATION PURPOSES ONLY

**27-0001-000 FREMONT PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,858.1223	4,934.8394	76.7172
Limited English Proficiency Factor	145.00 36.2500	217.00 54.2500	72.00 18.0000
Free Lunch/Poverty Factor	1,031.00 97.0952	1,074.00 103.8728	43.00 6.7775
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,991.4675	5,092.9622	101.4947
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	26,238,159.01	27,231,122.97	992,963.97
Transportation Allowance	145,815.58	142,078.25	(3,737.33)
Special Receipts Allowance	1,724,673.01	1,869,787.44	145,114.43
Total System Formula Needs	28,108,647.60	29,242,988.67	1,134,341.07
Temporary Aid Adjustment Factor	(351,358.09)	(365,537.36)	(14,179.26)
Modified System Formula Needs	27,757,289.50	28,877,451.31	1,120,161.81
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,353,592,645	1,410,372,366	56,779,721
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	12,859,130.13	13,398,537.48	539,407.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	701,628.86	601,947.03	(99,681.83)
Other Actual Receipts	4,340,749.99	4,813,117.04	472,367.05
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	17,901,508.98	18,813,601.55	912,092.57
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	9,855,780.52	10,063,849.76	208,069.24
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	701,628.86	601,947.03	(99,681.83)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,557,409.38	10,665,796.79	108,387.41
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,955.47)	(358,201.55)	(348,246.08)
Total System State Aid	10,547,453.91	10,307,595.24	(239,858.67)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2003/04 COMPARED TO 2004/05  
FOR INFORMATION PURPOSES ONLY**

**27-0046-000 DODGE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	214.4084	219.3954	4.9870
Limited English Proficiency Factor	14.00 3.5000	16.00 4.0000	2.00 0.5000
Free Lunch/Poverty Factor	61.00 9.0100	71.00 11.8013	10.00 2.7912
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	226.9185	235.1967	8.2782
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,192,820.02	1,257,552.89	64,732.87
Transportation Allowance	35,529.10	38,325.60	2,796.50
Special Receipts Allowance	97,553.00	90,276.00	(7,277.00)
Total System Formula Needs	1,325,902.12	1,386,154.49	60,252.37
Temporary Aid Adjustment Factor	(16,573.78)	(17,326.93)	(753.15)
Modified System Formula Needs	1,309,328.34	1,368,827.56	59,499.21
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	111,197,461	113,157,462	1,960,001
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,056,375.88	1,074,995.89	18,620.01
Net Option Funding	0.00	21,502.43	21,502.43
Allocated Income Tax Funds	34,628.09	36,564.40	1,936.31
Other Actual Receipts	359,764.13	304,659.55	(55,104.58)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,450,768.10	1,437,722.26	(13,045.84)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	21,502.43	21,502.43
Allocated Income Tax Funds	34,628.09	36,564.40	1,936.31
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	34,628.09	58,066.82	23,438.73
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,796.42	247.79	(5,548.63)
Total System State Aid	40,424.51	58,314.61	17,890.10

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**27-0062-000 SCRIBNER-SNYDER COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	386.4350	374.4433	(11.9918)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 3.6531	70.00 5.8654	12.00 2.2123
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	390.0881	380.3086	(9.7795)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,050,537.94	2,033,439.68	(17,098.27)
Transportation Allowance	19,805.00	21,629.10	1,824.10
Special Receipts Allowance	223,627.00	192,376.00	(31,251.00)
Total System Formula Needs	2,293,969.94	2,247,444.78	(46,525.17)
Temporary Aid Adjustment Factor	(28,674.62)	(28,093.06)	581.56
Modified System Formula Needs	2,265,295.32	2,219,351.72	(45,943.60)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	162,458,067	175,452,312	12,994,245
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,543,351.64	1,666,796.96	123,445.33
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,804.00	14,861.19	(7,942.81)
Other Actual Receipts	425,679.00	378,362.45	(47,316.55)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,991,834.63	2,060,020.60	68,185.97
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	273,460.69	159,331.12	(114,129.57)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,804.00	14,861.19	(7,942.81)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	296,264.68	174,192.30	(122,072.38)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,418.74	10,437.31	9,018.57
Total System State Aid	297,683.42	184,629.61	(113,053.81)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**27-0594-000 LOGAN VIEW PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	799.8858	761.0007	(38.8851)
Limited English Proficiency Factor	23.00 5.7500	30.00 7.5000	7.00 1.7500
Free Lunch/Poverty Factor	137.00 10.7002	120.00 8.4625	(17.00) (2.2378)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	816.3361	776.9632	(39.3729)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	4,291,153.96	4,154,277.75	(136,876.21)
Transportation Allowance	133,790.02	183,398.40	49,608.38
Special Receipts Allowance	375,104.00	373,089.75	(2,014.25)
Total System Formula Needs	4,800,047.98	4,710,765.90	(89,282.08)
Temporary Aid Adjustment Factor	(60,000.60)	(58,884.57)	1,116.03
Modified System Formula Needs	4,740,047.38	4,651,881.33	(88,166.06)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	286,263,476	302,933,064	16,669,588
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,719,503.02	2,877,864.11	158,361.09
Net Option Funding	238,449.03	166,435.07	(72,013.96)
Allocated Income Tax Funds	70,531.82	59,462.58	(11,069.23)
Other Actual Receipts	792,278.62	744,096.89	(48,181.73)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,820,762.49	3,847,858.65	27,096.16
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	919,284.89	804,022.67	(115,262.22)
Net Option Funding	238,449.03	166,435.07	(72,013.96)
Allocated Income Tax Funds	70,531.82	59,462.58	(11,069.23)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,228,265.74	1,029,920.33	(198,345.41)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,287.86	(11,637.77)	(26,925.63)
Total System State Aid	1,243,553.60	1,018,282.56	(225,271.04)

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**27-0595-000 NORTH BEND CENTRAL PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	615.7844	590.1350	(25.6494)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	77.00 3.8115	80.00 4.5110	3.00 0.6994
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	619.5959	594.6460	(24.9499)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,256,969.33	3,179,461.71	(77,507.63)
Transportation Allowance	113,944.84	89,825.76	(24,119.08)
Special Receipts Allowance	346,636.00	325,598.77	(21,037.23)
Total System Formula Needs	3,717,550.17	3,594,886.24	(122,663.94)
Temporary Aid Adjustment Factor	(46,469.38)	(44,936.08)	1,533.30
Modified System Formula Needs	3,671,080.79	3,549,950.16	(121,130.64)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	319,145,825	350,646,470	31,500,645
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,031,885.34	3,331,141.47	299,256.13
Net Option Funding	27,201.97	0.00	(27,201.97)
Allocated Income Tax Funds	67,380.53	47,737.12	(19,643.41)
Other Actual Receipts	729,226.30	688,224.01	(41,002.29)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,855,694.14	4,067,102.60	211,408.46
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	27,201.97	0.00	(27,201.97)
Allocated Income Tax Funds	67,380.53	47,737.12	(19,643.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	24,051.14	0.00	(24,051.14)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	118,633.65	47,737.12	(70,896.52)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	24,386.00	0.00	(24,386.00)
Total System State Aid	143,019.64	47,737.12	(95,282.52)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**28-0001-000 OMAHA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	49,011.4130	49,218.1949	206.7818
Limited English Proficiency Factor	3,889.00 972.2500	4,585.00 1,146.2500	696.00 174.0000
Free Lunch/Poverty Factor	19,681.00 3,610.2379	21,016.00 4,006.5596	1,335.00 396.3217
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	53,593.9009	54,371.0045	777.1036
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	281,721,816.22	290,711,661.75	8,989,845.53
Transportation Allowance	8,294,413.15	8,488,681.92	194,268.77
Special Receipts Allowance	21,677,816.41	21,767,728.75	89,912.34
Total System Formula Needs	311,694,045.78	320,968,072.42	9,274,026.64
Temporary Aid Adjustment Factor	(3,896,175.57)	(4,012,100.91)	(115,925.33)
Modified System Formula Needs	307,797,870.20	316,955,971.51	9,158,101.31
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	14,796,959,265	15,135,540,944	338,581,679
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	140,571,113.02	143,787,638.97	3,216,525.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,554,456.10	8,449,679.21	(2,104,776.90)
Other Actual Receipts	53,985,565.07	53,961,520.27	(24,044.80)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	205,111,134.19	206,198,838.45	1,087,704.26
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	102,686,736.01	110,757,133.07	8,070,397.05
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,554,456.10	8,449,679.21	(2,104,776.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	113,241,192.12	119,206,812.28	5,965,620.16
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	708,680.64	(389,156.36)	(1,097,837.00)
Total System State Aid	113,949,872.76	118,817,655.92	4,867,783.16

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

**28-0010-000 ELKHORN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,532.7131	3,758.9794	226.2662
Limited English Proficiency Factor	22.00 5.5000	36.00 9.0000	14.00 3.5000
Free Lunch/Poverty Factor	204.00 2.5226	198.00 1.6960	(6.00) (0.8265)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,540.7357	3,769.6754	228.9397
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	18,612,238.99	20,155,754.08	1,543,515.10
Transportation Allowance	201,334.00	216,711.36	15,377.36
Special Receipts Allowance	1,494,022.00	1,482,411.00	(11,611.00)
Total System Formula Needs	20,307,594.99	21,854,876.44	1,547,281.46
Temporary Aid Adjustment Factor	(253,844.94)	(273,185.96)	(19,341.02)
Modified System Formula Needs	20,053,750.05	21,581,690.49	1,527,940.44
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,355,761.951	1,558,258.638	202,496.687
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	12,879,738.53	14,803,457.06	1,923,718.53
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	772,547.05	701,675.96	(70,871.09)
Other Actual Receipts	3,581,177.00	3,772,852.00	191,675.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	17,233,462.58	19,277,985.02	2,044,522.44
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,820,287.46	2,303,705.47	(516,582.00)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	772,547.05	701,675.96	(70,871.09)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,592,834.51	3,005,381.43	(587,453.09)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,593.28)	51,769.75	59,363.03
Total System State Aid	3,585,241.23	3,057,151.18	(528,090.05)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**28-0011-000 WATERLOO PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	266.1607	270.5418	4.3811
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	49.00 4.2757	37.00 2.1956	(12.00) (2.0801)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	270.4363	272.9874	2.5510
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,421,576.27	1,459,612.88	38,036.61
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	107,240.00	77,677.00	(29,563.00)
Total System Formula Needs	1,528,816.27	1,537,289.88	8,473.61
Temporary Aid Adjustment Factor	(19,110.20)	(19,216.12)	(105.92)
Modified System Formula Needs	1,509,706.07	1,518,073.75	8,367.69
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	111,241,642	114,057,185	2,815,543
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,056,795.60	1,083,543.26	26,747.66
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	115,304.58	111,412.59	(3,891.99)
Other Actual Receipts	315,685.22	269,493.70	(46,191.52)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,487,785.40	1,464,449.55	(23,335.85)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	21,920.67	53,624.20	31,703.54
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	115,304.58	111,412.59	(3,891.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	72,030.90	0.00	(72,030.90)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	209,256.15	165,036.80	(44,219.36)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(2,433.45)	0.00	2,433.45
Total System State Aid	206,822.70	165,036.80	(41,785.90)

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**28-0017-000 MILLARD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	22,060.1581	22,568.4955	508.3374
Limited English Proficiency Factor	113.00 28.2500	128.00 32.0000	15.00 3.7500
Free Lunch/Poverty Factor	798.00 0.0000	946.00 0.0000	148.00 0.0000
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	22,088.4081	22,600.4955	512.0874
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	116,109,974.15	120,840,651.66	4,730,677.51
Transportation Allowance	846,718.16	820,505.35	(26,212.81)
Special Receipts Allowance	8,702,503.00	9,212,348.00	509,845.00
Total System Formula Needs	125,659,195.31	130,873,505.01	5,214,309.70
Temporary Aid Adjustment Factor	(1,570,739.94)	(1,635,918.81)	(65,178.87)
Modified System Formula Needs	124,088,455.37	129,237,586.20	5,149,130.83
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	6,326,715,820	6,697,577,541	370,861,721
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	60,103,800.29	63,626,986.64	3,523,186.35
Net Option Funding	499,586.35	1,760,829.55	1,261,243.20
Allocated Income Tax Funds	5,543,066.06	4,950,570.09	(592,495.96)
Other Actual Receipts	21,994,693.66	22,364,417.56	369,723.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	88,141,146.36	92,702,803.84	4,561,657.48
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	35,947,309.02	36,534,782.36	587,473.34
Net Option Funding	499,586.35	1,760,829.55	1,261,243.20
Allocated Income Tax Funds	5,543,066.06	4,950,570.09	(592,495.96)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	41,989,961.42	43,246,182.00	1,256,220.58
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	483,366.38	226,556.22	(256,810.16)
Total System State Aid	42,473,327.80	43,472,738.22	999,410.41

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**28-0033-000 VALLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	791.0792	702.1444	(88.9348)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	122.00 8.2178	162.00 18.1435	40.00 9.9257
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	799.2970	720.2879	(79.0091)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	4,201,586.25	3,851,245.50	(350,340.76)
Transportation Allowance	85,986.70	101,534.19	15,547.49
Special Receipts Allowance	522,808.00	542,204.00	19,396.00
Total System Formula Needs	4,810,380.95	4,494,983.69	(315,397.27)
Temporary Aid Adjustment Factor	(60,129.76)	(56,187.30)	3,942.47
Modified System Formula Needs	4,750,251.19	4,438,796.39	(311,454.80)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	290,776.916	315,459.646	24,682.730
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,762,380.70	2,996,866.64	234,485.94
Net Option Funding	58,712.34	0.00	(58,712.34)
Allocated Income Tax Funds	146,305.98	87,129.57	(59,176.41)
Other Actual Receipts	1,101,987.95	1,104,888.52	2,900.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,069,386.98	4,188,884.73	119,497.75
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	680,864.22	249,911.66	(430,952.55)
Net Option Funding	58,712.34	0.00	(58,712.34)
Allocated Income Tax Funds	146,305.98	87,129.57	(59,176.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	10,237.49	10,237.49
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	11,881.50	0.00	(11,881.50)
Total System State Aid Calculated	897,764.04	347,278.72	(550,485.32)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(173,647.76)	(51,351.64)	122,296.12
Total System State Aid	724,116.28	295,927.09	(428,189.20)

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**28-0054-000 RALSTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,513.9554	3,507.7640	(6.1914)
Limited English Proficiency Factor	75.00 18.7500	85.00 21.2500	10.00 2.5000
Free Lunch/Poverty Factor	498.00 29.4739	568.00 39.9481	70.00 10.4742
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,562.1793	3,568.9621	6.7828
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	18,724,959.64	19,082,577.50	357,617.86
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	2,275,422.00	2,132,147.00	(143,275.00)
Total System Formula Needs	21,000,381.64	21,214,724.50	214,342.86
Temporary Aid Adjustment Factor	(262,504.77)	(265,184.06)	(2,679.29)
Modified System Formula Needs	20,737,876.87	20,949,540.45	211,663.58
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,345,929,378	1,330,746,874	(15,182,504)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	12,786,329.09	12,642,095.30	(144,233.79)
Net Option Funding	1,376,548.36	1,456,433.05	79,884.69
Allocated Income Tax Funds	633,641.83	536,686.17	(96,955.66)
Other Actual Receipts	4,702,935.00	4,432,213.00	(270,722.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	19,499,454.28	19,067,427.53	(432,026.75)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,238,422.59	1,882,112.92	643,690.33
Net Option Funding	1,376,548.36	1,456,433.05	79,884.69
Allocated Income Tax Funds	633,641.83	536,686.17	(96,955.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,248,612.78	3,875,232.14	626,619.37
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(233,926.79)	389,385.82	623,312.61
Total System State Aid	3,014,685.99	4,264,617.96	1,249,931.98

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**28-0059-000 BENNINGTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	663.8182	681.9258	18.1076
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	36.00 0.3547	58.00 1.4180	22.00 1.0633
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	664.1728	683.3438	19.1709
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,491,292.32	3,653,712.20	162,419.88
Transportation Allowance	32,143.36	32,572.80	429.44
Special Receipts Allowance	325,681.00	305,266.00	(20,415.00)
Total System Formula Needs	3,849,116.68	3,991,551.00	142,434.32
Temporary Aid Adjustment Factor	(48,113.96)	(49,894.39)	(1,780.43)
Modified System Formula Needs	3,801,002.72	3,941,656.62	140,653.89
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	209,199,111	252,804,431	43,605,320
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,987,391.55	2,401,642.09	414,250.54
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	88,611.91	112,430.73	23,818.82
Other Actual Receipts	722,566.39	742,852.24	20,285.85
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,798,569.86	3,256,925.06	458,355.21
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,002,432.87	684,731.56	(317,701.31)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	88,611.91	112,430.73	23,818.82
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,091,044.78	797,162.28	(293,882.50)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,586.18	45,232.84	30,646.66
Total System State Aid	1,105,630.96	842,395.12	(263,235.84)

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**28-0066-000 WESTSIDE COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	6,505.8718	6,706.3239	200.4521
Limited English Proficiency Factor	103.00 25.7500	132.00 33.0000	29.00 7.2500
Free Lunch/Poverty Factor	585.00 16.4138	673.00 23.9786	88.00 7.5648
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	6,548.0356	6,763.3025	215.2669
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	34,420,418.04	36,162,122.05	1,741,704.01
Transportation Allowance	155,256.40	157,680.00	2,423.60
Special Receipts Allowance	3,323,229.00	3,333,091.00	9,862.00
Total System Formula Needs	37,898,903.44	39,652,893.05	1,753,989.61
Temporary Aid Adjustment Factor	(473,736.29)	(495,661.16)	(21,924.87)
Modified System Formula Needs	37,425,167.15	39,157,231.89	1,732,064.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	2,689,258,266	2,856,474,256	167,215,990
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	25,547,953.53	27,136,505.43	1,588,551.91
Net Option Funding	7,464,486.23	8,983,076.98	1,518,590.75
Allocated Income Tax Funds	2,034,018.27	1,755,163.90	(278,854.37)
Other Actual Receipts	7,724,210.00	7,876,741.00	152,531.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	42,770,668.03	45,751,487.32	2,980,819.29
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	7,464,486.23	8,983,076.98	1,518,590.75
Allocated Income Tax Funds	2,034,018.27	1,755,163.90	(278,854.37)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	9,498,504.50	10,738,240.88	1,239,736.39
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	638.14	1,154.61	516.47
Total System State Aid	9,499,142.64	10,739,395.50	1,240,252.85

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

**29-0117-000 DUNDY COUNTY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	369.8311	380.8144	10.9832
Limited English Proficiency Factor	11.00 2.7500	8.00 2.0000	(3.00) (0.7500)
Free Lunch/Poverty Factor	84.00 9.0633	84.00 8.5628	0.00 (0.5005)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	381.6444	391.3772	9.7328
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	2,858,022.52	2,934,315.68	76,293.16
Transportation Allowance	257,813.51	270,661.74	12,848.23
Special Receipts Allowance	176,631.00	178,021.00	1,390.00
Total System Formula Needs	3,292,467.03	3,382,998.42	90,531.39
Temporary Aid Adjustment Factor	(41,155.84)	(42,287.48)	(1,131.64)
Modified System Formula Needs	3,251,311.20	3,340,710.94	89,399.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	235,348,212	237,361,392	2,013,180
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,235,808.01	2,254,933.22	19,125.21
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	23,216.53	18,501.38	(4,715.15)
Other Actual Receipts	498,616.30	448,580.05	(50,036.25)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,757,640.85	2,722,014.65	(35,626.19)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	493,670.35	618,696.29	125,025.94
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	23,216.53	18,501.38	(4,715.15)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	516,886.88	637,197.67	120,310.78
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	7,899.54	60,692.97	52,793.44
Total System State Aid	524,786.42	697,890.64	173,104.22

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**30-0001-000 EXETER-MILLIGAN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	363.8734	347.2760	(16.5974)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	51.00 2.8786	47.00 2.6576	(4.00) (0.2210)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	366.7521	349.9337	(16.8184)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,927,869.72	1,871,030.24	(56,839.48)
Transportation Allowance	124,056.75	104,022.72	(20,034.03)
Special Receipts Allowance	226,930.00	184,239.00	(42,691.00)
Total System Formula Needs	2,278,856.47	2,159,291.96	(119,564.51)
Temporary Aid Adjustment Factor	(28,485.71)	(26,991.15)	1,494.56
Modified System Formula Needs	2,250,370.77	2,132,300.81	(118,069.96)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	185,742,400	194,713,811	8,971,411
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,764,552.80	1,849,781.20	85,228.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,893.95	5,036.40	(10,857.55)
Other Actual Receipts	460,884.25	419,603.05	(41,281.20)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,241,331.00	2,274,420.66	33,089.65
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	9,039.77	0.00	(9,039.77)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,893.95	5,036.40	(10,857.55)
Lop Off	0.00	0.00	0.00
Stabilization Factor	141,597.39	35,694.46	(105,902.93)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	166,531.11	40,730.86	(125,800.24)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,419.85)	0.00	5,419.85
Total System State Aid	161,111.26	40,730.86	(120,380.40)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**30-0025-000 FILLMORE CENTRAL PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	733.3166	723.3760	(9.9405)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	140.00 12.2047	149.00 14.2982	9.00 2.0935
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	746.0213	737.6743	(8.3470)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,921,537.12	3,944,207.20	22,670.09
Transportation Allowance	103,371.96	103,508.57	136.60
Special Receipts Allowance	632,166.35	799,341.20	167,174.85
Total System Formula Needs	4,657,075.43	4,847,056.97	189,981.54
Temporary Aid Adjustment Factor	(58,213.44)	(60,588.21)	(2,374.77)
Modified System Formula Needs	4,598,861.99	4,786,468.76	187,606.77
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	342,218,266	344,482,987	2,264,721
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,251,073.53	3,272,588.38	21,514.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,619.77	25,423.38	(23,196.39)
Other Actual Receipts	1,149,164.37	1,309,895.43	160,731.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,448,857.67	4,607,907.19	159,049.52
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	150,004.32	178,561.57	28,557.25
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,619.77	25,423.38	(23,196.39)
Lop Off	0.00	0.00	0.00
Stabilization Factor	130,602.31	49,242.10	(81,360.21)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	5,776.10	0.00	(5,776.10)
Total System State Aid Calculated	335,002.51	253,227.05	(81,775.45)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,248.33)	0.00	4,248.33
Total System State Aid	330,754.18	253,227.05	(77,527.12)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**30-0054-000 SHICKLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	179.7865	177.6222	(2.1644)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	40.00 4.1653	40.00 4.3045	0.00 0.1393
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	184.2018	181.9267	(2.2751)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,171,026.12	1,182,719.29	11,693.16
Transportation Allowance	57,605.09	44,518.79	(13,086.29)
Special Receipts Allowance	85,302.24	57,480.00	(27,822.24)
Total System Formula Needs	1,313,933.45	1,284,718.08	(29,215.37)
Temporary Aid Adjustment Factor	(16,424.17)	(16,058.98)	365.19
Modified System Formula Needs	1,297,509.28	1,268,659.10	(28,850.18)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	138,876,773	144,160,019	5,283,246
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,319,329.34	1,369,520.18	50,190.84
Net Option Funding	9,738.02	0.00	(9,738.02)
Allocated Income Tax Funds	34,192.21	24,781.08	(9,411.14)
Other Actual Receipts	193,242.96	184,433.06	(8,809.90)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,556,502.54	1,578,734.32	22,231.79
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	9,738.02	0.00	(9,738.02)
Allocated Income Tax Funds	34,192.21	24,781.08	(9,411.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	43,930.24	24,781.08	(19,149.16)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(6,514.78)	0.00	6,514.78
Prior Year State Aid Correction	(97.80)	273.65	371.45
Total System State Aid	37,317.65	25,054.73	(12,262.93)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**31-0506-000 FRANKLIN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	424.0441	385.2518	(38.7923)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	88.00 8.5504	124.00 19.9131	36.00 11.3627
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	432.5945	405.1649	(27.4296)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,750,132.98	2,634,007.40	(116,125.58)
Transportation Allowance	88,109.45	110,087.01	21,977.56
Special Receipts Allowance	242,255.30	176,578.83	(65,676.48)
Total System Formula Needs	3,080,497.74	2,920,673.24	(159,824.50)
Temporary Aid Adjustment Factor	(38,506.22)	(36,508.42)	1,997.81
Modified System Formula Needs	3,041,991.52	2,884,164.82	(157,826.69)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	154,147,753	164,468,734	10,320,981
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,464,403.65	1,562,452.97	98,049.32
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,021.02	0.00	(20,021.02)
Other Actual Receipts	451,321.93	383,441.82	(67,880.11)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,935,746.60	1,945,894.79	10,148.19
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,106,244.91	938,270.03	(167,974.88)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,021.02	0.00	(20,021.02)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,126,265.93	938,270.03	(187,995.90)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(21,160.30)	(61,621.24)	(40,460.94)
Total System State Aid	1,105,105.63	876,648.79	(228,456.84)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**32-0046-000 MAYWOOD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	211.9829	212.7008	0.7179
Limited English Proficiency Factor	0.02 0.0055	3.00 0.7500	2.98 0.7445
Free Lunch/Poverty Factor	64.00 9.5530	68.00 10.8574	4.00 1.3044
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	221.5414	224.3082	2.7668
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,408,404.97	1,458,244.66	49,839.69
Transportation Allowance	161,522.21	138,312.63	(23,209.58)
Special Receipts Allowance	93,836.75	99,083.66	5,246.91
Total System Formula Needs	1,663,763.93	1,695,640.95	31,877.03
Temporary Aid Adjustment Factor	(20,797.05)	(21,195.51)	(398.46)
Modified System Formula Needs	1,642,966.88	1,674,445.44	31,478.56
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	104,744,627	116,121,465	11,376,838
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	995,073.96	1,103,153.92	108,079.96
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,609.01	0.00	(9,609.01)
Other Actual Receipts	229,643.15	211,291.52	(18,351.63)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,234,326.11	1,314,445.44	80,119.33
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	408,640.77	360,000.00	(48,640.76)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,609.01	0.00	(9,609.01)
Lop Off	0.00	0.00	0.00
Stabilization Factor	34,342.27	0.00	(34,342.27)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	452,592.04	360,000.00	(92,592.04)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(37,544.43)	0.00	37,544.43
Total System State Aid	415,047.61	360,000.00	(55,047.61)

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**32-0095-000 EUSTIS-FARNAM PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	308.4929	301.8733	(6.6196)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	51.00 3.7394	57.00 4.9543	6.00 1.2149
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	312.2323	306.8276	(5.4047)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,984,954.28	1,994,709.17	9,754.89
Transportation Allowance	203,146.43	158,520.39	(44,626.04)
Special Receipts Allowance	171,959.28	209,359.31	37,400.03
Total System Formula Needs	2,360,059.99	2,362,588.87	2,528.88
Temporary Aid Adjustment Factor	(29,500.75)	(29,532.36)	(31.61)
Modified System Formula Needs	2,330,559.24	2,333,056.51	2,497.27
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	148,645,000	159,585,773	10,940,773
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,412,127.50	1,516,064.84	103,937.34
Net Option Funding	0.00	73,283.40	73,283.40
Allocated Income Tax Funds	0.00	23,812.21	23,812.21
Other Actual Receipts	336,348.61	348,730.92	12,382.31
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,748,476.11	1,961,891.38	213,415.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	582,083.13	371,165.13	(210,917.99)
Net Option Funding	0.00	73,283.40	73,283.40
Allocated Income Tax Funds	0.00	23,812.21	23,812.21
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	582,083.13	468,260.75	(113,822.38)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(24,830.80)	6,919.72	31,750.52
Total System State Aid	557,252.33	475,180.46	(82,071.86)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**32-0125-000 MEDICINE VALLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	303.1213	310.1171	6.9959
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 10.9241	70.00 7.2517	(13.00) (3.6723)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	314.0453	317.3689	3.3236
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,996,480.21	2,063,239.03	66,758.82
Transportation Allowance	116,829.20	127,831.68	11,002.48
Special Receipts Allowance	114,153.00	101,706.00	(12,447.00)
Total System Formula Needs	2,227,462.41	2,292,776.71	65,314.30
Temporary Aid Adjustment Factor	(27,843.28)	(28,659.71)	(816.43)
Modified System Formula Needs	2,199,619.13	2,264,117.00	64,497.87
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	96,150,423	103,075,759	6,925,336
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	913,429.02	979,219.71	65,790.69
Net Option Funding	44,752.58	85,093.90	40,341.32
Allocated Income Tax Funds	22,817.41	19,743.38	(3,074.03)
Other Actual Receipts	251,061.00	249,490.00	(1,571.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,232,060.01	1,333,546.99	101,486.99
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	967,559.12	930,570.01	(36,989.11)
Net Option Funding	44,752.58	85,093.90	40,341.32
Allocated Income Tax Funds	22,817.41	19,743.38	(3,074.03)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,035,129.11	1,035,407.29	278.18
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(35,898.29)	(45,316.42)	(9,418.13)
Total System State Aid	999,230.82	990,090.87	(9,139.95)

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**33-0018-000 ARAPAHOE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	412.0515	403.1588	(8.8927)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	79.00 6.8432	76.00 6.5119	(3.00) (0.3313)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	418.8947	409.6707	(9.2240)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,663,038.98	2,663,299.98	261.01
Transportation Allowance	100,556.10	119,957.76	19,401.66
Special Receipts Allowance	219,019.00	218,771.00	(248.00)
Total System Formula Needs	2,982,614.08	3,002,028.74	19,414.67
Temporary Aid Adjustment Factor	(37,282.68)	(37,525.36)	(242.68)
Modified System Formula Needs	2,945,331.40	2,964,503.38	19,171.98
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	144,263,731	151,358,076	7,094,345
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,370,505.44	1,437,901.72	67,396.28
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,731.19	0.00	(3,731.19)
Other Actual Receipts	422,111.81	405,315.10	(16,796.71)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,796,348.44	1,843,216.82	46,868.38
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,148,982.96	1,121,286.56	(27,696.40)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,731.19	0.00	(3,731.19)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,152,714.15	1,121,286.56	(31,427.58)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	44,544.11	(6,027.70)	(50,571.80)
Total System State Aid	1,197,258.25	1,115,258.87	(81,999.39)

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**33-0021-000 CAMBRIDGE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	372.5396	374.1189	1.5794
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 8.7519	74.00 6.7457	(9.00) (2.0063)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	381.2915	380.8646	(0.4269)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,423,984.41	2,476,029.61	52,045.20
Transportation Allowance	186,840.85	137,921.58	(48,919.27)
Special Receipts Allowance	139,081.00	133,602.00	(5,479.00)
Total System Formula Needs	2,749,906.26	2,747,553.19	(2,353.07)
Temporary Aid Adjustment Factor	(34,373.83)	(34,344.41)	29.41
Modified System Formula Needs	2,715,532.43	2,713,208.78	(2,323.66)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	106,681,653	116,775,004	10,093,351
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,013,475.70	1,109,362.54	95,886.83
Net Option Funding	345,275.62	369,262.14	23,986.52
Allocated Income Tax Funds	42,685.45	36,289.80	(6,395.65)
Other Actual Receipts	337,461.83	304,033.34	(33,428.49)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,738,898.60	1,818,947.81	80,049.22
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	976,633.83	894,260.96	(82,372.87)
Net Option Funding	345,275.62	369,262.14	23,986.52
Allocated Income Tax Funds	42,685.45	36,289.80	(6,395.65)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,364,594.90	1,299,812.90	(64,782.00)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,264.16)	(3,186.39)	8,077.77
Total System State Aid	1,353,330.74	1,296,626.51	(56,704.23)

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**33-0540-000 SOUTHERN VALLEY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	586.0320	587.4707	1.4387
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	168.00 23.7861	172.00 25.2495	4.00 1.4633
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	609.8181	612.7202	2.9021
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	3,876,796.75	3,983,340.37	106,543.61
Transportation Allowance	162,031.99	165,661.66	3,629.67
Special Receipts Allowance	240,907.00	266,607.00	25,700.00
Total System Formula Needs	4,279,735.74	4,415,609.03	135,873.28
Temporary Aid Adjustment Factor	(53,496.70)	(55,195.11)	(1,698.42)
Modified System Formula Needs	4,226,239.05	4,360,413.92	134,174.87
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	253,267,531	258,089,732	4,822,201
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,406,041.54	2,451,852.45	45,810.91
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,116.22	0.00	(4,116.22)
Other Actual Receipts	586,565.06	597,435.50	10,870.44
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,996,722.82	3,049,287.95	52,565.13
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,229,516.23	1,311,125.96	81,609.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,116.22	0.00	(4,116.22)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,233,632.44	1,311,125.96	77,493.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	40,906.83	(22,889.26)	(63,796.09)
Total System State Aid	1,274,539.27	1,288,236.70	13,697.43

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**34-0001-000 SOUTHERN SCHOOL DIST 1**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	587.9412	590.1891	2.2479
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	155.00 19.9703	161.00 21.6775	6.00 1.7072
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	607.9115	611.8666	3.9551
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,195,548.99	3,271,537.02	75,988.03
Transportation Allowance	97,756.99	81,312.28	(16,444.71)
Special Receipts Allowance	333,237.00	376,570.00	43,333.00
Total System Formula Needs	3,626,542.98	3,729,419.30	102,876.32
Temporary Aid Adjustment Factor	(45,331.79)	(46,617.74)	(1,285.95)
Modified System Formula Needs	3,581,211.19	3,682,801.56	101,590.36
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	129,836,193	131,499,537	1,663,344
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,233,443.83	1,249,245.60	15,801.77
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,769.06	35,449.59	28,680.53
Other Actual Receipts	572,541.81	590,073.05	17,531.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,812,754.71	1,874,768.24	62,013.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,768,456.49	1,808,033.32	39,576.83
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,769.06	35,449.59	28,680.53
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,775,225.55	1,843,482.91	68,257.36
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	101,558.27	(81,462.17)	(183,020.45)
Total System State Aid	1,876,783.82	1,762,020.73	(114,763.09)

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**34-0015-000 BEATRICE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,635.9699	2,643.7629	7.7930
Limited English Proficiency Factor	4.00 1.0000	2.00 0.5000	(2.00) (0.5000)
Free Lunch/Poverty Factor	426.00 30.1603	488.00 41.3251	62.00 11.1648
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,667.1302	2,685.5880	18.4577
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	14,020,042.62	14,359,340.12	339,297.50
Transportation Allowance	183,805.24	182,643.84	(1,161.40)
Special Receipts Allowance	1,146,373.63	1,301,738.47	155,364.84
Total System Formula Needs	15,350,221.49	15,843,722.43	493,500.94
Temporary Aid Adjustment Factor	(191,877.77)	(198,046.53)	(6,168.76)
Modified System Formula Needs	15,158,343.72	15,645,675.90	487,332.18
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	655,765,250	688,952,403	33,187,153
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,229,769.88	6,545,047.83	315,277.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	339,107.69	224,213.08	(114,894.61)
Other Actual Receipts	2,469,882.62	2,531,672.02	61,789.40
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,038,760.18	9,300,932.93	262,172.74
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	6,119,583.54	6,344,742.97	225,159.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	339,107.69	224,213.08	(114,894.61)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	6,458,691.23	6,568,956.05	110,264.83
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,794.66	134,400.88	111,606.23
Total System State Aid	6,481,485.88	6,703,356.94	221,871.05

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FOR INFORMATION PURPOSES ONLY

**34-0034-000 FREEMAN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	342.0046	350.5203	8.5157
Limited English Proficiency Factor	4.00 1.0000	4.00 1.0000	0.00 0.0000
Free Lunch/Poverty Factor	30.00 0.7679	45.00 2.2052	15.00 1.4373
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	343.7725	353.7254	9.9530
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,807,075.15	1,891,304.15	84,229.01
Transportation Allowance	129,037.20	123,846.26	(5,190.94)
Special Receipts Allowance	235,991.00	222,692.00	(13,299.00)
Total System Formula Needs	2,172,103.35	2,237,842.41	65,739.07
Temporary Aid Adjustment Factor	(27,151.29)	(27,973.03)	(821.74)
Modified System Formula Needs	2,144,952.05	2,209,869.38	64,917.33
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	168,767,991	170,652,874	1,884,883
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,603,295.91	1,621,202.30	17,906.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,543.67	10,909.15	(7,634.53)
Other Actual Receipts	451,349.52	455,458.40	4,108.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,073,189.11	2,087,569.85	14,380.74
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	71,762.95	122,299.53	50,536.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,543.67	10,909.15	(7,634.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	140,185.15	50,973.05	(89,212.10)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	230,491.77	184,181.73	(46,310.04)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	13,058.08	0.00	(13,058.08)
Total System State Aid	243,549.85	184,181.73	(59,368.12)

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**34-0100-000 DILLER-ODELL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	356.3771	334.2921	(22.0850)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	46.00 2.3844	35.00 1.3786	(11.00) (1.0058)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	358.7615	335.6707	(23.0907)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,885,866.38	1,794,769.05	(91,097.33)
Transportation Allowance	101,707.25	93,006.00	(8,701.25)
Special Receipts Allowance	68,394.00	109,421.00	41,027.00
Total System Formula Needs	2,055,967.63	1,997,196.05	(58,771.58)
Temporary Aid Adjustment Factor	(25,699.60)	(24,964.95)	734.64
Modified System Formula Needs	2,030,268.03	1,972,231.10	(58,036.94)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	133,713,921	144,329,566	10,615,645
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,270,282.25	1,371,130.88	100,848.63
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,656.44	3,155.36	(17,501.09)
Other Actual Receipts	252,363.00	290,319.00	37,956.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,543,301.69	1,664,605.23	121,303.54
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	486,966.34	307,625.87	(179,340.48)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	20,656.44	3,155.36	(17,501.09)
Lop Off	0.00	0.00	0.00
Stabilization Factor	241,943.19	205,516.01	(36,427.18)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	749,565.97	516,297.23	(233,268.74)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	749,565.97	516,297.23	(233,268.74)

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**35-0001-000 GARDEN COUNTY HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	438.3967	407.3745	(31.0223)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	139.00 22.0881	146.00 25.8094	7.00 3.7213
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	460.4848	433.1838	(27.3010)
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	3,448,434.80	3,247,757.23	(200,677.58)
Transportation Allowance	115,335.43	119,666.54	4,331.11
Special Receipts Allowance	314,482.00	307,646.73	(6,835.27)
Total System Formula Needs	3,878,252.23	3,675,070.50	(203,181.73)
Temporary Aid Adjustment Factor	(48,478.15)	(45,938.38)	2,539.77
Modified System Formula Needs	3,829,774.07	3,629,132.12	(200,641.96)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	274,979,079	294,127,184	19,148,105
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,612,301.25	2,794,208.25	181,907.00
Net Option Funding	92,411.58	90,520.99	(1,890.60)
Allocated Income Tax Funds	46,750.28	41,436.14	(5,314.14)
Other Actual Receipts	695,049.02	631,748.16	(63,300.86)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,446,512.13	3,557,913.54	111,401.40
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	383,261.94	71,218.58	(312,043.36)
Net Option Funding	92,411.58	90,520.99	(1,890.60)
Allocated Income Tax Funds	46,750.28	41,436.14	(5,314.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	82,667.31	158,896.03	76,228.72
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	605,091.11	362,071.74	(243,019.37)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	67,299.15	0.00	(67,299.15)
Total System State Aid	672,390.26	362,071.74	(310,318.52)

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**36-0100-000 BURWELL JR-SR HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	444.2460	417.4837	(26.7622)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	80.52 6.7260	100.00 11.6154	19.48 4.8894
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	450.9720	429.0992	(21.8728)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,866,964.07	2,789,606.21	(77,357.85)
Transportation Allowance	47,080.76	47,396.88	316.12
Special Receipts Allowance	234,847.03	199,190.70	(35,656.33)
Total System Formula Needs	3,148,891.86	3,036,193.79	(112,698.07)
Temporary Aid Adjustment Factor	(39,361.15)	(37,952.42)	1,408.73
Modified System Formula Needs	3,109,530.71	2,998,241.36	(111,289.34)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	131,113,300	135,013,401	3,900,101
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,245,576.35	1,282,627.31	37,050.96
Net Option Funding	216,883.97	194,600.49	(22,283.47)
Allocated Income Tax Funds	34,153.97	27,403.26	(6,750.71)
Other Actual Receipts	512,663.68	434,675.07	(77,988.61)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,009,277.96	1,939,306.13	(69,971.83)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,100,252.74	1,058,935.23	(41,317.52)
Net Option Funding	216,883.97	194,600.49	(22,283.47)
Allocated Income Tax Funds	34,153.97	27,403.26	(6,750.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,351,290.68	1,280,938.98	(70,351.70)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	37,825.65	3,534.36	(34,291.29)
Total System State Aid	1,389,116.33	1,284,473.35	(104,642.98)

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**37-0030-000 ELWOOD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	350.2713	356.8708	6.5995
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.51 4.4210	59.00 4.2475	(0.51) (0.1736)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	354.6924	361.1183	6.4259
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,864,476.60	1,930,832.43	66,355.83
Transportation Allowance	64,465.68	65,981.06	1,515.38
Special Receipts Allowance	223,555.13	187,421.79	(36,133.34)
Total System Formula Needs	2,152,497.40	2,184,235.27	31,737.87
Temporary Aid Adjustment Factor	(26,906.22)	(27,302.94)	(396.72)
Modified System Formula Needs	2,125,591.19	2,156,932.33	31,341.15
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	166,726,770	175,073,399	8,346,629
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,583,904.32	1,663,197.29	79,292.98
Net Option Funding	73,114.74	68,403.22	(4,711.52)
Allocated Income Tax Funds	43,547.71	43,158.67	(389.03)
Other Actual Receipts	462,376.72	426,833.43	(35,543.29)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,162,943.48	2,201,592.61	38,649.13
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	73,114.74	68,403.22	(4,711.52)
Allocated Income Tax Funds	43,547.71	43,158.67	(389.03)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	116,662.45	111,561.89	(5,100.55)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(619.72)	(325.74)	293.98
Total System State Aid	116,042.73	111,236.16	(4,806.57)

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**38-0011-000 HYANNIS HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	219.3088	216.5256	(2.7831)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	30.00 1.6452	35.00 2.4932	5.00 0.8480
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	190.32 23.7900	183.79 22.9735	(6.53) (0.8164)
Adjusted Weighted Formula Students	244.7439	241.9923	(2.7516)
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	1,832,814.96	1,814,315.76	(18,499.20)
Transportation Allowance	53,203.10	52,021.94	(1,181.16)
Special Receipts Allowance	130,406.08	133,446.30	3,040.23
Total System Formula Needs	2,016,424.14	1,999,784.00	(16,640.14)
Temporary Aid Adjustment Factor	(25,205.30)	(24,997.30)	208.00
Modified System Formula Needs	1,991,218.84	1,974,786.70	(16,432.14)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	225,327,066	224,824,844	(502,222)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,140,607.13	2,135,836.02	(4,771.11)
Net Option Funding	61,992.36	49,740.22	(12,252.15)
Allocated Income Tax Funds	24,400.42	22,591.58	(1,808.83)
Other Actual Receipts	338,689.57	348,665.71	9,976.14
Minimum Levy Adjustment	39,432.24	0.00	(39,432.24)
Total System Formula Resources	2,605,121.72	2,556,833.53	(48,288.19)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	61,992.36	49,740.22	(12,252.15)
Allocated Income Tax Funds	24,400.42	22,591.58	(1,808.83)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(24,400.42)	0.00	24,400.42
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	61,992.36	72,331.80	10,339.44
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(0.93)	(34.68)	(33.75)
Prior Year State Aid Correction	(242.12)	(506.56)	(264.45)
Total System State Aid	61,749.32	71,790.56	10,041.24

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**39-0007-000 GREELEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	124.7691	133.3759	8.6069
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 9.7410	56.00 10.9648	6.00 1.2238
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	134.5100	144.3407	9.8307
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	855,120.46	938,370.08	83,249.62
Transportation Allowance	27,594.00	26,208.00	(1,386.00)
Special Receipts Allowance	74,480.00	62,117.00	(12,363.00)
Total System Formula Needs	957,194.46	1,026,695.08	69,500.62
Temporary Aid Adjustment Factor	(11,964.93)	(12,833.69)	(868.76)
Modified System Formula Needs	945,229.53	1,013,861.39	68,631.86
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	63,675,769	68,285,809	4,610,040
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	604,919.81	648,715.19	43,795.38
Net Option Funding	10,620.45	10,682.68	62.24
Allocated Income Tax Funds	13,611.55	11,176.93	(2,434.62)
Other Actual Receipts	160,855.05	146,105.00	(14,750.05)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	790,006.86	816,679.80	26,672.95
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	155,222.67	197,181.59	41,958.92
Net Option Funding	10,620.45	10,682.68	62.24
Allocated Income Tax Funds	13,611.55	11,176.93	(2,434.62)
Lop Off	0.00	0.00	0.00
Stabilization Factor	50,173.02	0.00	(50,173.02)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	229,627.69	219,041.20	(10,586.49)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,842.45	0.00	(3,842.45)
Total System State Aid	233,470.14	219,041.20	(14,428.94)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2003/04 COMPARED TO 2004/05**  
FOR INFORMATION PURPOSES ONLY

**39-0043-000 WOLBACH PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	115.1321	113.9896	(1.1425)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.00 7.0068	50.00 10.0042	10.00 2.9974
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	122.1389	123.9938	1.8549
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	776,473.44	806,093.19	29,619.75
Transportation Allowance	39,287.14	30,807.36	(8,479.78)
Special Receipts Allowance	43,947.00	44,248.00	301.00
Total System Formula Needs	859,707.58	881,148.55	21,440.97
Temporary Aid Adjustment Factor	(10,746.34)	(11,014.36)	(268.01)
Modified System Formula Needs	848,961.24	870,134.20	21,172.96
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	56,793,322	56,707,117	(86,205)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	539,536.56	538,717.61	(818.95)
Net Option Funding	34,424.41	2,657.95	(31,766.46)
Allocated Income Tax Funds	8,020.22	6,972.07	(1,048.14)
Other Actual Receipts	115,568.00	101,435.00	(14,133.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	697,549.19	649,782.64	(47,766.55)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	151,412.05	220,351.56	68,939.51
Net Option Funding	34,424.41	2,657.95	(31,766.46)
Allocated Income Tax Funds	8,020.22	6,972.07	(1,048.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	193,856.68	229,981.58	36,124.90
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	19,870.19	(6,216.92)	(26,087.12)
Total System State Aid	213,726.87	223,764.66	10,037.79

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**39-0055-000 SPALDING PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	138.9042	141.8079	2.9037
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	77.00 16.8837	93.00 21.4378	16.00 4.5541
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	155.7879	163.2457	7.4578
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	990,390.48	1,061,272.66	70,882.17
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	42,678.00	70,291.00	27,613.00
Total System Formula Needs	1,033,068.48	1,131,563.66	98,495.17
Temporary Aid Adjustment Factor	(12,913.36)	(14,144.55)	(1,231.19)
Modified System Formula Needs	1,020,155.13	1,117,419.11	97,263.98
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	72,621,974	66,247,033	(6,374,941)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	689,908.75	629,346.81	(60,561.94)
Net Option Funding	3,219.06	44,372.94	41,153.88
Allocated Income Tax Funds	19,192.73	13,421.94	(5,770.80)
Other Actual Receipts	150,398.00	163,758.00	13,360.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	862,718.54	850,899.68	(11,818.86)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	157,436.59	266,519.43	109,082.84
Net Option Funding	3,219.06	44,372.94	41,153.88
Allocated Income Tax Funds	19,192.73	13,421.94	(5,770.80)
Lop Off	0.00	0.00	0.00
Stabilization Factor	14,795.16	0.00	(14,795.16)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	194,643.53	324,314.30	129,670.76
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,855.12	32,356.09	17,500.97
Total System State Aid	209,498.66	356,670.39	147,171.73

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
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**39-0501-000 NORTH LOUP SCOTIA PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	257.2952	247.6054	(9.6898)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	85.07 13.9065	95.00 17.2639	9.93 3.3574
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	271.2017	264.8693	(6.3324)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,724,110.59	1,721,935.42	(2,175.17)
Transportation Allowance	22.95	65,981.30	65,958.35
Special Receipts Allowance	63,365.00	67,626.00	4,261.00
Total System Formula Needs	1,787,498.54	1,855,542.72	68,044.18
Temporary Aid Adjustment Factor	(22,343.73)	(23,194.28)	(850.55)
Modified System Formula Needs	1,765,154.81	1,832,348.44	67,193.63
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	88,534,208	96,828,587	8,294,379
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	841,074.98	919,871.58	78,796.60
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,232.87	0.00	(10,232.87)
Other Actual Receipts	206,904.50	192,784.87	(14,119.63)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,058,212.35	1,112,656.45	54,444.09
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	706,942.46	719,691.99	12,749.53
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,232.87	0.00	(10,232.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	717,175.33	719,691.99	2,516.66
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,216.34	(14,885.04)	(29,101.38)
Total System State Aid	731,391.67	704,806.95	(26,584.72)

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**40-0002-000 GRAND ISLAND PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	8,886.2425	8,545.5717	(340.6708)
Limited English Proficiency Factor	1,155.00 288.7500	1,230.00 307.5000	75.00 18.7500
Free Lunch/Poverty Factor	2,734.00 405.1032	2,928.00 474.4120	194.00 69.3088
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,580.0957	9,327.4837	(252.6120)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	50,358,752.01	49,872,322.96	(486,429.05)
Transportation Allowance	10,128.00	17,337.51	7,209.51
Special Receipts Allowance	3,487,416.00	3,607,500.00	120,084.00
Total System Formula Needs	53,856,296.01	53,497,160.47	(359,135.54)
Temporary Aid Adjustment Factor	(673,203.70)	(668,714.51)	4,489.19
Modified System Formula Needs	53,183,092.31	52,828,445.97	(354,646.34)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,868,116,842	1,974,484,634	106,367,792
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	17,747,110.00	18,757,604.02	1,010,494.02
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	702,931.64	560,788.87	(142,142.77)
Other Actual Receipts	7,739,966.00	7,490,998.71	(248,967.29)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	26,190,007.64	26,809,391.60	619,383.96
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	26,993,084.67	26,019,054.37	(974,030.30)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	702,931.64	560,788.87	(142,142.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	27,696,016.31	26,579,843.23	(1,116,173.08)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	325,456.70	134,914.84	(190,541.86)
Total System State Aid	28,021,473.01	26,714,758.07	(1,306,714.93)

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**40-0082-000 NORTHWEST HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,693.4419	1,652.4237	(41.0183)
Limited English Proficiency Factor	24.00 6.0000	13.00 3.2500	(11.00) (2.7500)
Free Lunch/Poverty Factor	195.00 8.8940	181.00 7.8651	(14.00) (1.0289)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,708.3359	1,663.5387	(44.7972)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	8,980,042.31	8,894,632.57	(85,409.74)
Transportation Allowance	43,521.16	43,218.15	(303.01)
Special Receipts Allowance	686,378.00	659,025.00	(27,353.00)
Total System Formula Needs	9,709,941.47	9,596,875.72	(113,065.75)
Temporary Aid Adjustment Factor	(121,374.27)	(119,960.95)	1,413.32
Modified System Formula Needs	9,588,567.21	9,476,914.78	(111,652.43)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	388,339,891	407,085,285	18,745,394
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,689,228.96	3,867,310.21	178,081.24
Net Option Funding	848,721.48	3,470,387.31	2,621,665.83
Allocated Income Tax Funds	168,566.49	155,653.85	(12,912.64)
Other Actual Receipts	4,256,819.67	1,831,113.82	(2,425,705.85)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,963,336.60	9,324,465.18	361,128.58
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	625,230.60	152,449.60	(472,781.01)
Net Option Funding	848,721.48	3,470,387.31	2,621,665.83
Allocated Income Tax Funds	168,566.49	155,653.85	(12,912.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,642,518.57	3,778,490.75	2,135,972.18
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(19,272.81)	(139,084.78)	(119,811.97)
Total System State Aid	1,623,245.77	3,639,405.97	2,016,160.21

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**40-0083-000 WOOD RIVER RURAL HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	670.1331	711.7535	41.6204
Limited English Proficiency Factor	52.00 13.0000	79.00 19.7500	27.00 6.7500
Free Lunch/Poverty Factor	104.00 6.5838	130.00 10.5642	26.00 3.9805
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	689.7169	742.0677	52.3509
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,625,567.13	3,967,698.22	342,131.09
Transportation Allowance	94,653.61	90,238.17	(4,415.44)
Special Receipts Allowance	269,379.00	237,683.00	(31,696.00)
Total System Formula Needs	3,989,599.74	4,295,619.39	306,019.65
Temporary Aid Adjustment Factor	(49,870.00)	(53,695.24)	(3,825.25)
Modified System Formula Needs	3,939,729.74	4,241,924.15	302,194.41
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	314,065,754	317,174,568	3,108,814
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,983,624.66	3,013,158.40	29,533.73
Net Option Funding	0.00	22,869.69	22,869.69
Allocated Income Tax Funds	33,335.81	72,785.81	39,450.00
Other Actual Receipts	657,835.59	585,350.71	(72,484.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,674,796.06	3,694,164.60	19,368.54
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	264,933.68	547,759.55	282,825.87
Net Option Funding	0.00	22,869.69	22,869.69
Allocated Income Tax Funds	33,335.81	72,785.81	39,450.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	298,269.49	643,415.04	345,145.55
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,710.71)	29,552.47	41,263.18
Total System State Aid	286,558.78	672,967.52	386,408.73

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**40-0126-000 DONIPHAN-TRUMBULL PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	622.4581	606.7282	(15.7300)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	64.00 2.3734	60.00 2.0621	(4.00) (0.3113)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	625.3315	608.7902	(16.5413)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,287,118.94	3,255,088.35	(32,030.59)
Transportation Allowance	104,201.66	143,995.68	39,794.02
Special Receipts Allowance	312,959.00	299,255.00	(13,704.00)
Total System Formula Needs	3,704,279.60	3,698,339.03	(5,940.57)
Temporary Aid Adjustment Factor	(46,303.50)	(46,229.24)	74.26
Modified System Formula Needs	3,657,976.11	3,652,109.80	(5,866.31)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	249,902,475	266,191,245	16,288,770
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,374,073.51	2,528,816.83	154,743.32
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	40,406.56	26,560.35	(13,846.21)
Other Actual Receipts	608,016.00	624,793.00	16,777.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,022,496.07	3,180,170.18	157,674.11
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	635,480.03	471,939.62	(163,540.42)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	40,406.56	26,560.35	(13,846.21)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	126,293.93	126,293.93
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	675,886.59	624,793.90	(51,092.70)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,107.42	(30,993.66)	(36,101.08)
Total System State Aid	680,994.01	593,800.24	(87,193.78)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION**  
**2003/04 COMPARED TO 2004/05**  
FOR INFORMATION PURPOSES ONLY

**41-0002-000 GILTNER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	249.9169	261.5255	11.6086
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	34.00 1.8761	40.00 2.6208	6.00 0.7447
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	251.7929	264.1463	12.3533
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,323,575.35	1,412,341.14	88,765.79
Transportation Allowance	70,036.20	54,903.51	(15,132.69)
Special Receipts Allowance	128,794.00	120,662.00	(8,132.00)
Total System Formula Needs	1,522,405.55	1,587,906.65	65,501.10
Temporary Aid Adjustment Factor	(19,030.07)	(19,848.83)	(818.76)
Modified System Formula Needs	1,503,375.48	1,568,057.81	64,682.34
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	100,562,378	102,459,924	1,897,546
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	955,342.59	973,369.28	18,026.69
Net Option Funding	327,279.06	377,195.01	49,915.95
Allocated Income Tax Funds	21,180.60	17,249.15	(3,931.45)
Other Actual Receipts	270,225.51	256,385.93	(13,839.58)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,574,027.76	1,624,199.37	50,171.61
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	327,279.06	377,195.01	49,915.95
Allocated Income Tax Funds	21,180.60	17,249.15	(3,931.45)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	348,459.66	394,444.16	45,984.50
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(220.48)	230.32	450.80
Total System State Aid	348,239.18	394,674.48	46,435.30

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**41-0091-000 HAMPTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	181.9216	171.1027	(10.8189)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	22.00 1.0755	30.00 2.4106	8.00 1.3351
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	182.9971	173.5133	(9.4838)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	961,942.91	927,743.47	(34,199.44)
Transportation Allowance	60,857.48	48,922.45	(11,935.03)
Special Receipts Allowance	174,893.00	143,926.00	(30,967.00)
Total System Formula Needs	1,197,693.39	1,120,591.92	(77,101.47)
Temporary Aid Adjustment Factor	(14,971.17)	(14,007.40)	963.77
Modified System Formula Needs	1,182,722.22	1,106,584.52	(76,137.70)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	114,881,398	110,868,677	(4,012,721)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,091,373.28	1,053,252.43	(38,120.85)
Net Option Funding	105,484.18	119,981.23	14,497.05
Allocated Income Tax Funds	23,068.37	20,548.92	(2,519.46)
Other Actual Receipts	237,527.81	200,524.19	(37,003.62)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,457,453.65	1,394,306.77	(63,146.88)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	105,484.18	119,981.23	14,497.05
Allocated Income Tax Funds	23,068.37	20,548.92	(2,519.46)
Lop Off	0.00	0.00	0.00
Stabilization Factor	9,363.54	0.00	(9,363.54)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	137,916.10	140,530.14	2,614.05
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9.77	0.00	(9.77)
Total System State Aid	137,925.87	140,530.14	2,604.27

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**41-0504-000 AURORA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,439.5223	1,454.1948	14.6725
Limited English Proficiency Factor	9.00 2.2500	1.00 0.2500	(8.00) (2.0000)
Free Lunch/Poverty Factor	177.00 8.1268	185.00 8.8137	8.00 0.6869
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,449.8991	1,463.2586	13.3594
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	7,621,542.93	7,823,771.72	202,228.80
Transportation Allowance	232,361.19	277,392.96	45,031.77
Special Receipts Allowance	600,442.39	574,358.96	(26,083.43)
Total System Formula Needs	8,454,346.51	8,675,523.64	221,177.14
Temporary Aid Adjustment Factor	(105,679.33)	(108,444.05)	(2,764.71)
Modified System Formula Needs	8,348,667.17	8,567,079.60	218,412.43
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	567,221,555	558,229,324	(8,992,231)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,388,604.77	5,303,178.58	(85,426.19)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	99,442.92	83,582.39	(15,860.53)
Other Actual Receipts	1,426,301.98	1,419,006.61	(7,295.37)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,914,349.67	6,805,767.58	(108,582.09)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,434,317.50	1,761,312.02	326,994.52
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	99,442.92	83,582.39	(15,860.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,533,760.42	1,844,894.41	311,133.99
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,175.54)	(26,590.26)	(15,414.72)
Total System State Aid	1,522,584.88	1,818,304.15	295,719.27

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**42-0002-000 ALMA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	415.5268	386.9148	(28.6119)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	80.00 6.8840	92.00 10.4764	12.00 3.5924
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	422.4108	397.3912	(25.0196)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,220,445.56	2,124,777.11	(95,668.45)
Transportation Allowance	93,254.04	113,531.89	20,277.85
Special Receipts Allowance	177,697.00	192,240.00	14,543.00
Total System Formula Needs	2,491,396.60	2,430,549.00	(60,847.60)
Temporary Aid Adjustment Factor	(31,142.46)	(30,381.86)	760.59
Modified System Formula Needs	2,460,254.14	2,400,167.14	(60,087.00)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	126,806,768	131,412,687	4,605,919
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,204,664.30	1,248,420.53	43,756.23
Net Option Funding	175,890.17	165,405.60	(10,484.57)
Allocated Income Tax Funds	46,103.71	41,031.41	(5,072.30)
Other Actual Receipts	492,026.42	510,492.41	18,465.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,918,684.60	1,965,349.95	46,665.35
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	541,569.54	434,817.19	(106,752.35)
Net Option Funding	175,890.17	165,405.60	(10,484.57)
Allocated Income Tax Funds	46,103.71	41,031.41	(5,072.30)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	763,563.42	641,254.20	(122,309.22)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(37,376.63)	(23,936.69)	13,439.94
Total System State Aid	726,186.79	617,317.50	(108,869.29)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**43-0079-000 HAYES CENTER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	186.1316	212.7655	26.6339
Limited English Proficiency Factor	5.00 1.2500	0.00 0.0000	(5.00) (1.2500)
Free Lunch/Poverty Factor	71.00 12.6700	61.00 8.7301	(10.00) (3.9399)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	164.38 20.5476	182.28 22.7855	17.90 2.2378
Adjusted Weighted Formula Students	220.5992	244.2810	23.6818
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	1,652,002.33	1,831,475.23	179,472.90
Transportation Allowance	188,221.60	141,984.00	(46,237.60)
Special Receipts Allowance	67,871.00	72,620.00	4,749.00
Total System Formula Needs	1,908,094.93	2,046,079.23	137,984.30
Temporary Aid Adjustment Factor	(23,851.19)	(25,575.99)	(1,724.80)
Modified System Formula Needs	1,884,243.74	2,020,503.24	136,259.50
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	124,402,709	129,606,679	5,203,970
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,181,825.74	1,231,263.45	49,437.72
Net Option Funding	94,453.17	137,397.93	42,944.76
Allocated Income Tax Funds	10,360.57	8,516.81	(1,843.77)
Other Actual Receipts	180,491.69	174,728.52	(5,763.17)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,467,131.17	1,551,906.71	84,775.54
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	417,112.57	468,596.53	51,483.96
Net Option Funding	94,453.17	137,397.93	42,944.76
Allocated Income Tax Funds	10,360.57	8,516.81	(1,843.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	33,711.26	0.00	(33,711.26)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	555,637.58	614,511.27	58,873.69
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(68,215.29)	17,238.72	85,454.01
Total System State Aid	487,422.29	631,749.99	144,327.71

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**44-2001-000 HITCHCOCK CO UNIFIED SCH SYSTM**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	452.7082	426.1907	(26.5175)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	144.00 22.8076	149.00 25.5235	5.00 2.7159
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	475.5158	451.7142	(23.8016)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	3,022,996.78	2,936,628.24	(86,368.55)
Transportation Allowance	174,714.31	182,378.57	7,664.26
Special Receipts Allowance	307,799.01	271,389.61	(36,409.40)
Total System Formula Needs	3,505,510.10	3,390,396.41	(115,113.69)
Temporary Aid Adjustment Factor	(43,818.88)	(42,379.96)	1,438.92
Modified System Formula Needs	3,461,691.22	3,348,016.46	(113,674.77)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	226,052,090	235,140,240	9,088,150
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,147,494.85	2,233,832.28	86,337.42
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	619,123.02	515,291.61	(103,831.40)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,766,617.87	2,749,123.89	(17,493.98)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	695,073.35	598,892.56	(96,180.79)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	176,920.77	35,976.93	(140,943.83)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	871,994.12	634,869.50	(237,124.62)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	871,994.12	634,869.50	(237,124.62)

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**45-0007-000 O'NEILL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,028.1193	1,018.6671	(9.4522)
Limited English Proficiency Factor	7.00 1.7500	0.00 0.0000	(7.00) (1.7500)
Free Lunch/Poverty Factor	240.00 27.0047	280.00 38.3735	40.00 11.3688
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,056.8740	1,057.0405	0.1665
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	6,718,865.01	6,871,900.51	153,035.50
Transportation Allowance	43,656.09	104,286.06	60,629.98
Special Receipts Allowance	642,600.62	636,670.96	(5,929.66)
Total System Formula Needs	7,405,121.72	7,612,857.54	207,735.82
Temporary Aid Adjustment Factor	(92,564.02)	(95,160.72)	(2,596.70)
Modified System Formula Needs	7,312,557.70	7,517,696.82	205,139.12
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	382,038,933	397,640,183	15,601,250
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,629,369.86	3,777,581.74	148,211.87
Net Option Funding	203,734.62	262,506.88	58,772.25
Allocated Income Tax Funds	119,477.65	107,498.00	(11,979.66)
Other Actual Receipts	1,295,823.83	1,326,139.16	30,315.33
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,248,405.97	5,473,725.77	225,319.80
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,064,151.73	2,043,971.05	(20,180.68)
Net Option Funding	203,734.62	262,506.88	58,772.25
Allocated Income Tax Funds	119,477.65	107,498.00	(11,979.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,387,364.01	2,413,975.92	26,611.92
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	48.21	61,032.76	60,984.55
Total System State Aid	2,387,412.22	2,475,008.68	87,596.46

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
2003/04 COMPARED TO 2004/05  
FOR INFORMATION PURPOSES ONLY**

**45-0025-000 WEST HOLT RURAL HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	502.8191	456.5622	(46.2568)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	97.00 8.9193	104.00 11.7541	7.00 2.8348
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	511.7384	468.3163	(43.4221)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	3,253,274.46	3,044,559.99	(208,714.47)
Transportation Allowance	11,938.43	7,884.42	(4,054.01)
Special Receipts Allowance	257,645.73	209,156.68	(48,489.05)
Total System Formula Needs	3,522,858.61	3,261,601.08	(261,257.53)
Temporary Aid Adjustment Factor	(44,035.73)	(40,770.01)	3,265.72
Modified System Formula Needs	3,478,822.88	3,220,831.07	(257,991.81)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	294,218,174	322,711,185	28,493,011
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,795,072.65	3,065,756.26	270,683.60
Net Option Funding	23,182.65	54,936.15	31,753.49
Allocated Income Tax Funds	46,733.63	37,973.43	(8,760.21)
Other Actual Receipts	602,753.16	602,934.98	181.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,467,742.10	3,761,600.82	293,858.72
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	11,080.78	0.00	(11,080.78)
Net Option Funding	23,182.65	54,936.15	31,753.49
Allocated Income Tax Funds	46,733.63	37,973.43	(8,760.21)
Lop Off	0.00	0.00	0.00
Stabilization Factor	124,910.19	0.00	(124,910.19)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	205,907.26	92,909.57	(112,997.69)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	33,428.43	0.00	(33,428.43)
Total System State Aid	239,335.70	92,909.57	(146,426.12)

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**45-0029-000 EWING PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	212.3441	176.7534	(35.5907)
Limited English Proficiency Factor	5.00 1.2500	6.00 1.5000	1.00 0.2500
Free Lunch/Poverty Factor	56.35 7.5763	60.00 10.2806	3.65 2.7043
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	221.1705	188.5340	(32.6365)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,406,046.96	1,225,673.66	(180,373.29)
Transportation Allowance	81,495.72	117,913.04	36,417.32
Special Receipts Allowance	167,571.06	131,782.57	(35,788.49)
Total System Formula Needs	1,655,113.73	1,475,369.27	(179,744.46)
Temporary Aid Adjustment Factor	(20,688.92)	(18,442.12)	2,246.81
Modified System Formula Needs	1,634,424.81	1,456,927.16	(177,497.66)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	81,448,497	80,207,577	(1,240,920)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	773,760.72	761,971.98	(11,788.74)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	302,992.43	253,284.62	(49,707.81)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,076,753.15	1,015,256.60	(61,496.55)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	557,671.67	441,670.56	(116,001.11)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	30,154.99	30,154.99
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	557,671.67	471,825.54	(85,846.12)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,702.12	(24,589.56)	(30,291.67)
Total System State Aid	563,373.78	447,235.98	(116,137.80)

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**45-0044-000 STUART PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	209.1472	218.0605	8.9134
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 10.8590	65.00 10.1781	(1.00) (0.6809)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	220.0061	228.2386	8.2325
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,156,484.80	1,220,349.45	63,864.65
Transportation Allowance	49,907.25	43,966.89	(5,940.36)
Special Receipts Allowance	77,464.00	62,257.00	(15,207.00)
Total System Formula Needs	1,283,856.05	1,326,573.34	42,717.29
Temporary Aid Adjustment Factor	(16,048.20)	(16,582.17)	(533.97)
Modified System Formula Needs	1,267,807.85	1,309,991.18	42,183.33
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	54,068,538	57,670,953	3,602,415
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	513,651.11	547,874.05	34,222.94
Net Option Funding	54,396.67	84,592.92	30,196.25
Allocated Income Tax Funds	14,667.85	12,788.73	(1,879.12)
Other Actual Receipts	222,225.49	186,818.93	(35,406.56)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	804,941.12	832,074.63	27,133.51
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	462,866.73	477,916.54	15,049.82
Net Option Funding	54,396.67	84,592.92	30,196.25
Allocated Income Tax Funds	14,667.85	12,788.73	(1,879.12)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	531,931.25	575,298.19	43,366.94
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,842.40)	11,875.07	15,717.47
Total System State Aid	528,088.85	587,173.27	59,084.41

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**45-0137-000 CHAMBERS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	202.8556	225.2743	22.4186
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 5.1040	40.44 3.2208	(7.56) (1.8833)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	207.9597	228.4950	20.5353
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,322,062.10	1,485,463.49	163,401.39
Transportation Allowance	89,289.46	93,240.32	3,950.85
Special Receipts Allowance	100,350.45	100,862.67	512.23
Total System Formula Needs	1,511,702.00	1,679,566.48	167,864.47
Temporary Aid Adjustment Factor	(18,896.28)	(20,994.58)	(2,098.31)
Modified System Formula Needs	1,492,805.73	1,658,571.90	165,766.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	89,371,920	96,753,091	7,381,171
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	849,033.24	919,154.36	70,121.12
Net Option Funding	99,408.08	136,510.41	37,102.33
Allocated Income Tax Funds	15,948.92	12,517.56	(3,431.36)
Other Actual Receipts	192,691.78	199,197.96	6,506.18
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,157,082.02	1,267,380.30	110,298.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	335,723.70	391,191.60	55,467.89
Net Option Funding	99,408.08	136,510.41	37,102.33
Allocated Income Tax Funds	15,948.92	12,517.56	(3,431.36)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	451,080.71	540,219.57	89,138.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,231.97	(6,609.53)	(38,841.50)
Total System State Aid	483,312.68	533,610.04	50,297.36

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